

**Spring Garden Township
General Fund
2020 Budget Packet and Narrative**



Table of Contents:

Budget Summary: Page 2

Revenue Analysis: Pages 3 – 7

Expense Analysis: Pages 8 – 9

2020 Proposed Budget (All Accounts): Pages 10 - 16

Budget Notes:

- The goal of the Township's 2020 budget:
 - Develop a meaningful budget based on our fiduciary responsibility as stewards of public funds to provide services throughout the Township.
- The Township has strived to maintain costs, as well as look for opportunities to create efficiencies and cut costs throughout the Township where appropriate.
- Significant changes to note:
 - The Township has proposed a millage rate increase of 0.50 for 2020 Real Estate Taxes.
 - Public safety expenses continue to increase due to rising post-employment benefits.
 - The Township started a building project for its new municipal complex in 2019. Interest payments have been budgeted on funds drawn from the loan, starting in 2020. Principal payments on the loan will not commence until 2021.
- The Township has updated the chart of accounts for the General Fund beginning with the budgeted amounts for the 2020 budget; therefore, when comparing budgeted accounts to prior years, there may be some variations noted in classifications of revenues and expenses.

**Spring Garden Township
General Fund
2020 Budget Summary**

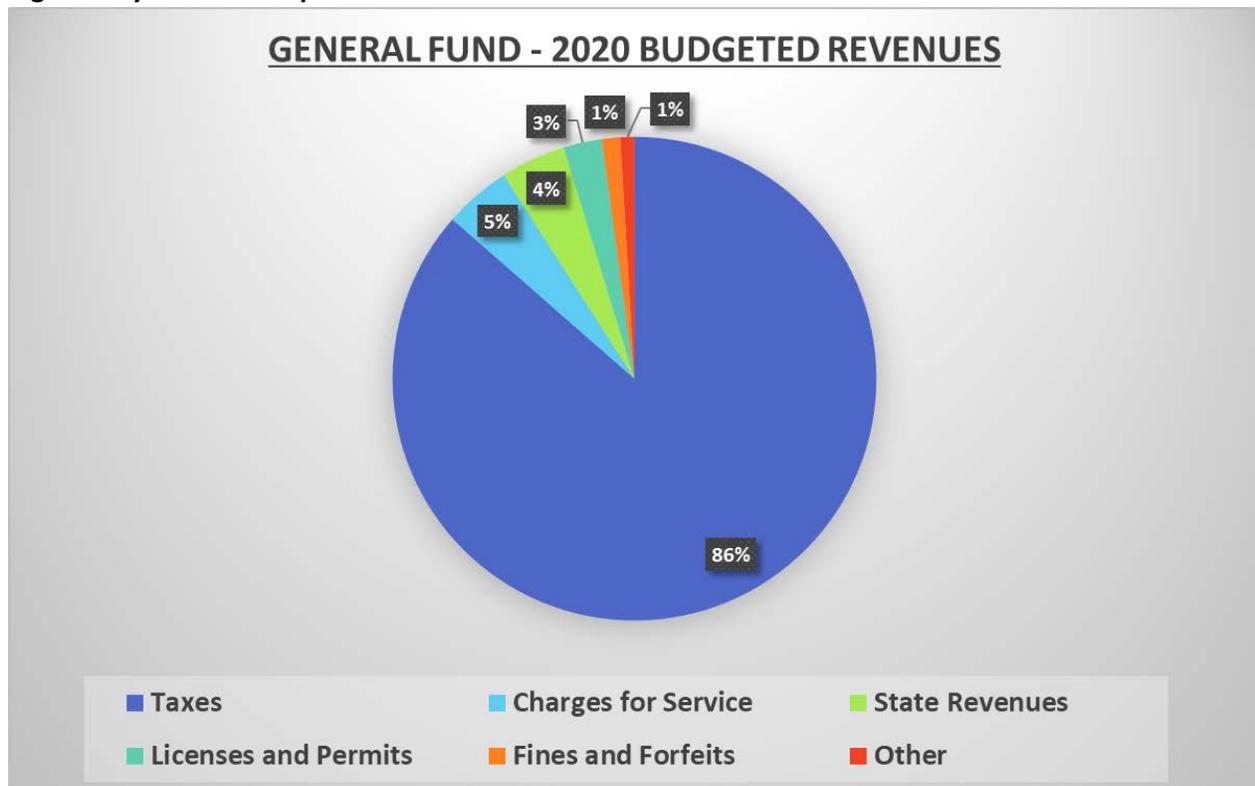
REVENUES	
Taxes	\$7,475,819
Licenses and Permits	222,200
Fines and Forfeits	106,000
Interest, Rents and Royalties	20,000
State Revenues	376,230
Local Revenues	60,000
Charges for Service	386,570
Unclassified Operating Revenues	<u>1,000</u>
TOTAL BUDGETED REVENUES	<u>\$8,647,819</u>
EXPENSES	
Legislative	\$ 17,493
Executive	165,861
Auditing Services/Financial Administration	109,534
Tax Collection	79,003
Solicitor/Legal Services	59,000
Administrative Operations	52,843
Other General Government Administration	57,565
IT and Networking Services	32,236
General Engineering Services	9,000
General Government Buildings and Plant	99,990
Police and Public Safety	3,773,865
Fire	2,013,425
Code Enforcement	183,520
Planning and Zoning	159,661
Emergency Management	500
Animal Control	10,000
Solid Waste Collection and Disposal	16,000
Wastewater Collection and Disposal	2,000
Public Works (Highways, Roads, Streets)	783,864
Winter Maintenance - Snow and Ice Removal	5,000
Traffic Control Devices	28,700
Street Lighting	134,200
Storm Sewers and Drains	114,500
Repairs of Tools and Machinery	60,000
Maintenance and Repairs of Roads/Bridges	82,500
Highway Construction and Rebuilding Projects	105,000
Stormwater Management and Flood Control	109,520
Recreation Administration	79,279
Participant Recreation	29,160
Parks	227,210
Debt	370,000
Unemployment Compensation	10,000
Workers' Compensation	85,000
Insurance, Casualty, Surety	74,200
Less: Employee Healthcare Contributions	<u>(40,340)</u>
TOTAL BUDGETED EXPENSES	<u>\$9,099,289</u>
BUDGETED DEFICIT	<u>\$ (451,470)</u>

**Spring Garden Township
General Fund
2020 Budget – Revenue Analysis**

Historical Analysis - Overall Township Revenues:

	2020 BUDGET	2019 BUDGET	2019 YTD (as of 10/31/19)	2018 BUDGET	2018 ACTUAL
Taxes	\$ 7,475,819	\$7,081,148	\$ 6,375,658	\$6,676,000	\$6,781,615
Licenses and Permits	222,200	248,400	235,177	246,800	248,610
Fines and Forfeits	106,000	127,350	97,552	117,500	134,493
Interest, Rents and Royalties	20,000	19,000	17,790	19,200	23,024
State Revenues	376,230	338,916	409,739	342,485	355,251
Local Revenues	60,000	-	60,000	-	40,142
Charges for Service	386,570	381,550	419,971	513,994	466,161
Unclassified Operating Revenues	1,000	-	1,478	50,000	-
Other Financing Sources	-	82,013	1,931,129	229,317	485,664
TOTAL	\$ 8,647,819	\$8,278,377	\$ 9,548,494	\$8,195,296	\$8,534,960

2020 Budget Analysis - Township Revenues:



**Spring Garden Township
General Fund
2020 Budget – Revenue Analysis**

Historical Analysis – Tax Revenues:

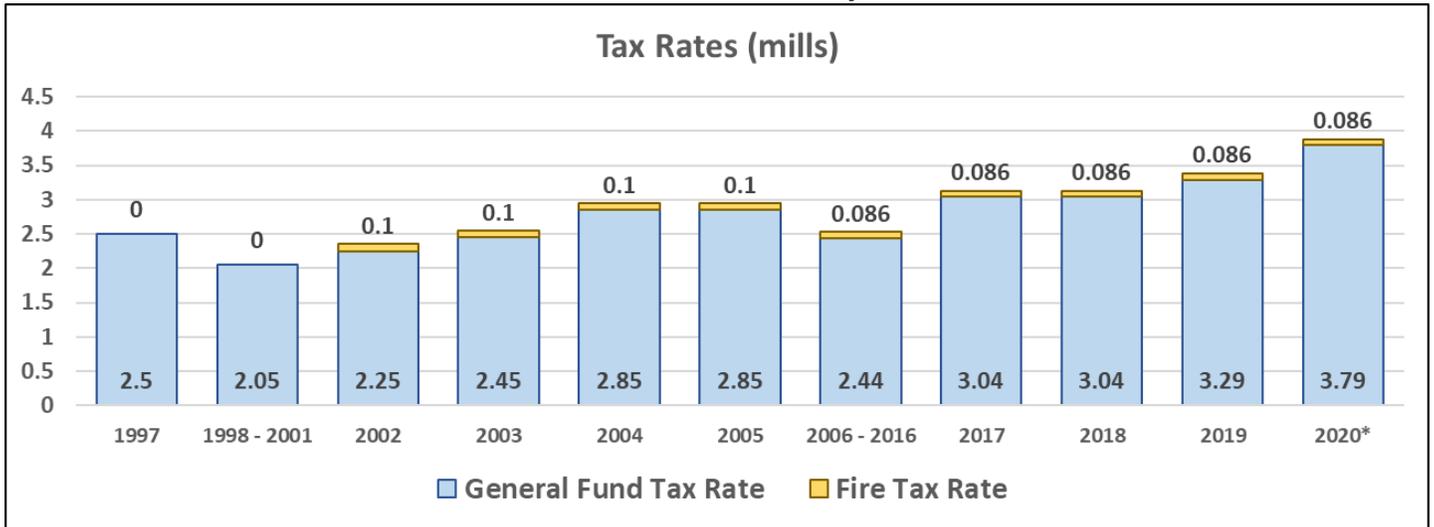
	2020 BUDGET	2019 BUDGET	2019 YTD (as of 10/31/19)	2018 BUDGET	2018 ACTUAL
Real Estate Taxes (includes Fire Tax)	\$ 3,750,819	\$3,192,762	\$ 3,316,137	\$2,961,000	\$2,932,220
Real Estate Taxes - Delinquent	40,000	-	-	-	-
Real Estate Transfer Taxes	300,000	371,386	305,912	400,000	410,496
Earned Income Taxes	2,275,000	2,350,000	1,837,970	2,110,000	2,299,678
Mercantile & Business Privilege Taxes	650,000	685,000	571,157	735,000	649,852
Local Services Taxes	460,000	482,000	344,482	470,000	489,369
TOTAL	\$ 7,475,819	\$7,081,148	\$ 6,375,658	\$6,676,000	\$6,781,615

Budget Narrative – Tax Revenues:

- Tax Revenues – Most tax revenues are based on property assessments within the Township, Township residents' activities related to their work and transactions related to the sale of real estate. The Township Board of Commissioners set the millage rate for real estate taxes each year.
 - Real Estate Taxes
 - Increase for 2020 proposed by the Board of Commissioners at .5 mills
 - New tax rate = 3.876 (includes .086 fire tax)
 - Real Estate Transfer Taxes
 - Dependent on sales of property in the Township
 - Township receives 1% of the value of real estate transactions
 - Budgeted based on percentage of actual results for 2019
 - Earned Income Taxes
 - Dependent on income/net profits earned by the residents of the Township
 - Township receives 1% of income/net profits earned by its residents during the calendar year
 - Budgeted based on percentage of actual results for 2019
 - Mercantile/Business Privilege Taxes
 - Every business located within the Township is required to obtain a mercantile license (cost of license varies by business)
 - Every business located within the Township is subject to a business privilege tax of 1.5 mills on gross receipts
 - Budgeted based on percentage of actual results for 2019
 - Local Services Tax
 - Every individual engaging in an occupation within the Township are taxed \$52 per year
 - Budgeted based on percentage of actual results for 2019

**Spring Garden Township
General Fund
2020 Budget – Revenue Analysis**

Real Estate Tax Analysis



Municipal Real Estate Taxes:

A 0.50 millage increase in real estate tax has been budgeted for 2020. A historical look at the Township’s tax rates is presented above.

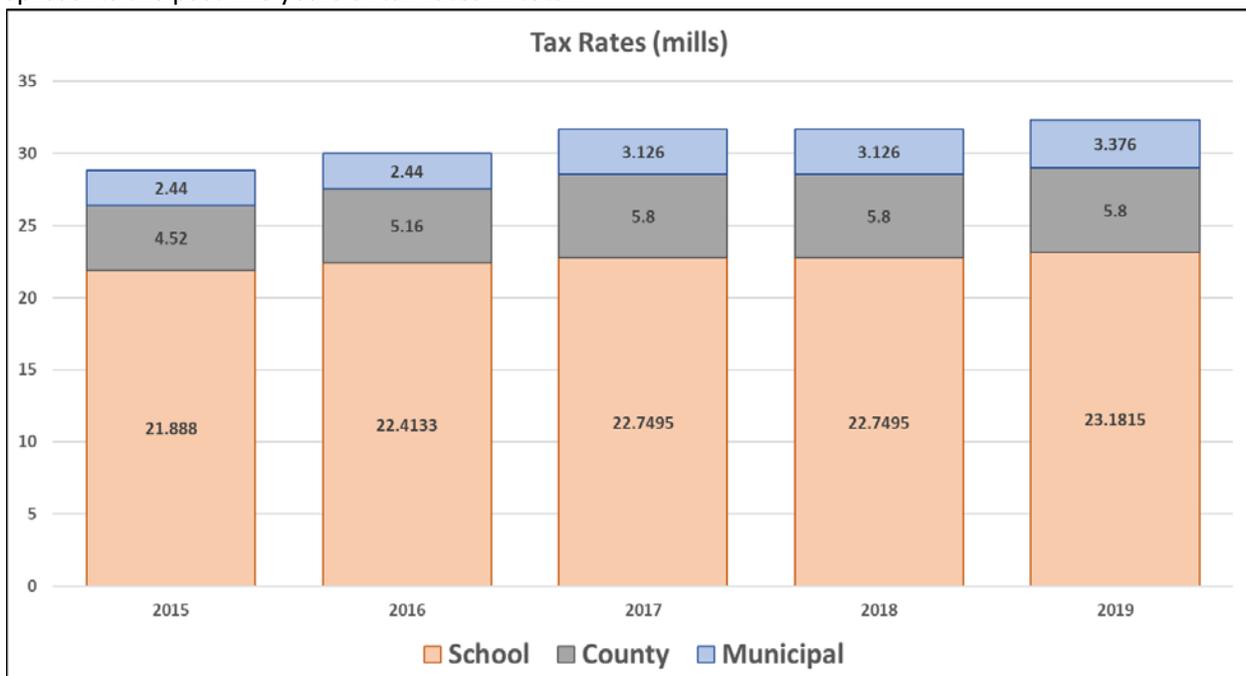
For 2019, calculating the tax bill for a property assessed at \$200,000 was as follows:

Municipal: \$675.20, School: \$4,636.30, and County: \$1,160.00.

A 0.50 mil real estate tax increase in 2020 for a property assessed at \$200,000 means the real estate taxes would increase by about \$100 from 2019.

Total Real Estate Taxes:

Township residents pay real estate taxes to not only the Township, but also the County and School District. The chart below represents the past five years of tax rates in total:



**Spring Garden Township
General Fund
2020 Budget – Revenue Analysis**

Historical Analysis – Non-tax Revenues:

	2020 BUDGET	2019 BUDGET	2019 YTD (as of 10/31/19)	2018 BUDGET	2018 ACTUAL
Licenses and Permits	\$ 222,200	\$ 248,400	\$ 235,177	\$ 246,800	\$ 248,610
Fines and Forfeits	106,000	127,350	97,552	117,500	134,493
Interest, Rents and Royalties	20,000	19,000	17,790	19,200	23,024
State Revenues	376,230	338,916	409,739	342,485	355,251
Local Revenues	60,000	-	60,000	-	40,142
Charges for Service	386,570	381,550	419,971	513,994	466,161
Unclassified Operating Revenues	1,000	-	1,478	50,000	-
Other Financing Sources	-	82,013	1,931,129	229,317	485,664
TOTAL	\$ 1,172,000	\$ 1,197,229	\$ 3,172,836	\$ 1,519,296	\$ 1,753,345

Budget Narrative – Non-tax Revenues:

- Licenses and Permits
 - Cable franchise fees
 - Permits related to plumbing, solicitation, dumpsters, yard sales and street openings
- Fine and Forfeits
 - Police fines – court and non-court related
 - Violation of codes/ordnance fines
- Interest
 - Earnings on the General Fund cash accounts
- State Revenues
 - Recycling grants
 - Based on the Township’s participation in recycling programs
 - Public Utility Realty Tax (PURTA)
 - The State imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to the Township
 - Alcohol beverage licenses
 - foreign fire insurance premium tax
- Local Revenues
 - Payments in lieu of taxes (PILOT) from tax-exempt organizations
- Charges for Services
 - Building permits
 - Rental registrations fees
 - Contracted police services
 - Engineering/inspection fees
 - Solid waste charges
 - Sewage connection/tapping fees
 - Recreation fees
 - Other miscellaneous fees
- Unclassified Operating Revenues
 - Donations from the public
 - Miscellaneous revenue

**Spring Garden Township
General Fund
2020 Budget – Revenue Analysis**

Budget Narrative – Non-tax Revenues - continued:

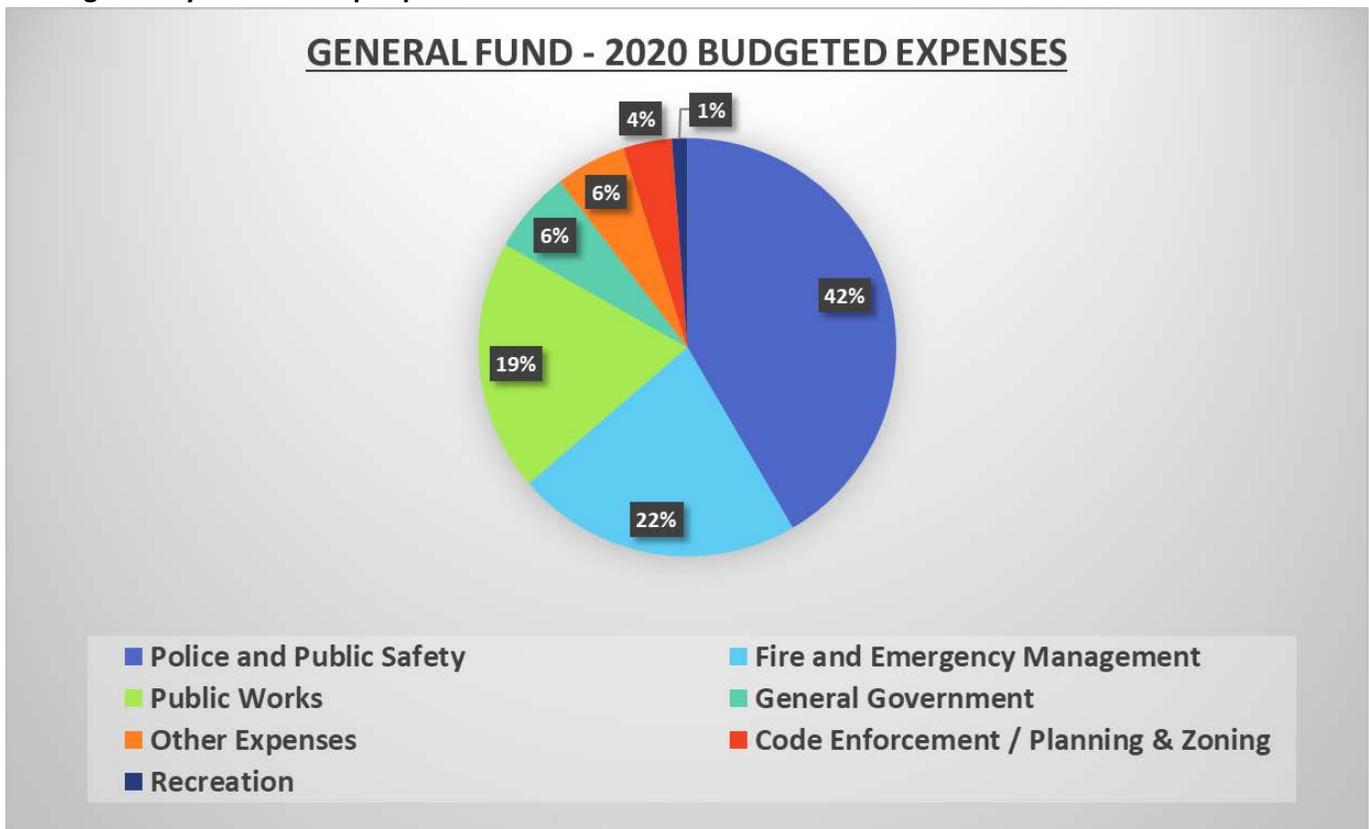
- Other Financing Sources
 - Proceeds from the sale of any assets owned by the Township
 - Transfers in from other funds – the only budgeted transfer in the General Fund is money from the Fire Tax Fund
 - This amount is included in Real Estate Taxes (above)
 - Refunds of prior year expense
 - Examples include: Health insurance co-op payments, workers' compensation plan refunds
 - Proceeds from General Obligation Debt
 - With the construction of the new Township Building, all draws of the Township's General Obligation Note will be recorded on the General Fund in this account, but will then be transferred out of the General Fund to the Building Improvement Fund, which was set up to track all activity related to the new building, as well as pay the related invoices.
 - Draws from the note are deposited directly into the Building Improvement Fund bank account, but since the debt is General Fund debt, it must be shown as drawn down on the General Fund and then transferred to the Building Improvement Fund; therefore, a net zero effect on the General Fund.

**Spring Garden Township
General Fund
2020 Budget – Expense Analysis**

Historical Analysis – Overall Township Expenses:

	2020 BUDGET	2019 BUDGET	2019 YTD (as of 10/31/19)	2018 BUDGET	2018 ACTUAL
Police and Public Safety	\$3,783,865	\$3,694,106	\$ 2,851,505	\$3,371,509	\$2,967,901
Fire and Emergency Management	2,013,925	1,861,267	1,974,635	1,672,463	1,672,395
Public Works	1,768,484	1,835,683	1,456,953	1,759,041	1,751,681
General Government	582,535	810,830	506,731	932,277	843,782
Other Expenses	498,860	29,516	1,303,033	42,779	76,038
Code Enforcement / Planning & Zoning	343,181	354,278	304,487	341,317	403,026
Recreation	108,439	126,219	71,645	129,259	71,078
TOTAL	\$9,099,289	\$8,711,899	\$ 8,468,989	\$8,248,645	\$7,785,901

2020 Budget Analysis - Township Expenses:



**Spring Garden Township
General Fund
2020 Budget – Expense Analysis**

Budget Narrative – Expenses:

- Police and Public Safety
 - Township police force
 - Animal control
- Fire and Emergency Management
 - Services provided by York Area United Fire and Rescue (YAUFR)
 - Emergency management expenses
 - Volunteer firefighter’s relief association fund
- Public Works
 - Repairs and maintenance of buildings and equipment
 - Solid waste collection and disposal
 - Wastewater collection and disposal
 - Highways, roads and streets
 - Winter maintenance – snow and ice removal
 - Traffic control devices
 - Street lighting
 - Maintenance of roads and bridges
 - Highway construction projects
 - Stormwater management and flood control
 - Maintenance of parks
- General Government
 - Administrative and executive salaries
 - Auditing services / financial administration
 - Tax collection
 - IT services
 - General engineering services
 - Other general Township expenses
- Other Expenses
 - Interest payments on General Obligation Debt
 - Workers’ compensation and unemployment expenses
 - Insurance
 - Transfers to other funds
 - Miscellaneous Township expenses
- Code Enforcement / Planning & Zoning
 - Expenses related to enforcement of codes and ordinances
 - Expenses related to building and zoning within the Township
- Recreation
 - Administration of the Township’s recreation programs
 - Expenses related to providing recreation within the Township

**Spring Garden Township
General Fund
2020 Budget (All Accounts)**

REVENUES

Taxes			
301.100	Real Property Taxes - Current (3.29 + .50 = 3.79)		\$ 3,669,819
	Fire Tax (.086)		81,000
301.300	Real Property Taxes - Delinquent		40,000
310.100	Real Estate Transfer Tax		300,000
310.210	Earned Income Tax - Current		2,275,000
310.300	Mercantile & Business Privilege Tax		650,000
310.500	Local Services Tax		460,000
		TOTAL TAXES	7,475,819
Licenses And Permits			
321.600	Registration & Licenses - Plumbing		3,000
321.610	Solicitation & Peddling Licenses		500
321.800	Cable Television Franchise Fee		200,000
322.400	Dumpster & Pod Licenses		3,000
322.401	Yard Sale Permits		700
322.500	Street Opening Permits		15,000
		TOTAL LICENSES AND PERMITS	222,200
Fines And Forfeits			
331.100	Court Fines Received - Police		70,000
331.120	Violations of Codes/Ordinances - Police		35,500
331.121	Violations of Codes/Ordinances - Codes		500
		TOTAL FINES AND FORFEITS	106,000
Interest, Rents And Royalties			
341.000	Interest Earnings		20,000
State Revenues			
354.150	Recycling/Act 101		30,000
355.010	Public Utility Realty Tax (PURTA)		7,000
355.040	Alcoholic Beverage Licenses		3,000
355.050	General Municipal Pension System State Aid		307,230
355.070	Foreign Fire Insurance Premium Tax		29,000
		TOTAL STATE REVENUES	376,230
Local Revenues			
359.000	Payments In Lieu Of Taxes (pilot)		60,000
		TOTAL LOCAL REVENUES	60,000

Spring Garden Township

**General Fund
2020 Budget (All Accounts)**

REVENUES - continued

Charges For Service		
361.310	Subdivision/land Development Plan Fees	1,000
361.320	Fees For Engineering Review And Site Inspection; Reimbursable	19,000
361.335	Stormwater BMP Inspection Fees	4,000
361.340	Hearing Fees	4,000
361.500	Sale of Maps and Publications (Right-to-Know)	100
362.100	Police Contracted Services	29,600
362.110	Police Reports - Copies	3,000
362.130	Alarm Permit Fee / Security-False Alarm Violation Fee	16,000
362.150	Other Police Fees	500
362.410	Building Permits	100,000
362.430	Plumbing Permits	1,500
362.440	On Lot Sewage Permits	2,000
362.450	Use And Occupancy Permits	3,000
362.500	Rental Registration Fees	100,000
363.510	Contracted Snow Removal For PADOT	25,000
364.110	Sewage Connection/Tapping Fee	11,000
364.300	Solid Waste charges	35,000
364.301	Refuse-liened	1,000
364.800	Weed Cleaning And Removal Charges	500
365.500	Animal Control Fees	500
367.140	Park Rentals	200
367.210	Other Rental And Event Fees	500
367.316	Park Trips-fees	1,500
367.322	Basketball-fees	16,120
367.324	Summer Parks Programs	7,800
367.328	Camps & Clinics	3,750
	TOTAL CHARGES FOR SERVICES	386,570
Unclassified Operating Revenues		
387.000	Contributions & Donations From Private Sources	1,000
	TOTAL UNCLASSIFIED REVENUES	1,000
	TOTAL REVENUES	\$ 8,647,819

**Spring Garden Township
General Fund**

2020 Budget (All Accounts)

EXPENSES

400 - Legislative		\$17,493
400.105	Salaries & Wages - Commissioners	16,250
400.192	FICA - Employer Paid	1,243
401 - Executive		\$165,861
401.110	Salaries & Wages - Manager	\$107,500
401.192	FICA - Employer Paid	\$8,224
401.196	Health Insurance	\$23,681
401.197	Pension	\$10,750
401.198	Other Group Benefits	\$4,902
401.324	Wireless Telephone - Verizon	\$660
401.338	Vehicle Operation	\$4,900
401.420	Dues, Subscriptions and Memberships	\$1,744
401.460	Meetings and Conferences, Continuing Education	\$3,500
402 - Auditing Services/Financial Administration		\$109,534
402.115	Salary & Wages - Accounting/Benefits Coordinator	\$38,350
402.192	FICA - Employer Paid	\$2,934
402.310	Professional Services	\$5,000
402.311	Accounting and Auditing Services	\$11,000
402.312	Management Consulting Services	\$25,000
402.317	Professional Services - Payroll	\$21,700
402.390	Bank Services Charges/Fees	\$4,200
402.420	Staff Dues, Memberships	\$350
402.460	Meetings and Conferences, Continuing Education	\$1,000
403 - Tax Collection		\$79,003
403.105	Salary & Wages - Tax Collector	\$5,500
403.192	FICA - Employer Paid	\$383
403.200	Supplies	\$2,000
403.321	Telephone Monthly Charges	\$780
403.310	Professional Services	\$70,340
404 - Solicitor/Legal Services		\$59,000
404.310	Professional Services	\$59,000
405 - Administrative Operations		\$52,843
405.115	Salary & Wages - Part-Time Staff	\$49,088
405.192	FICA - Employer Paid	\$3,755
406 - Other General Government Administration		\$57,565
406.200	Supplies	\$5,100
406.215	Postage	\$5,500
406.213	Computer/Copier Supplies	\$2,700
406.310	Professional Services	\$16,000
406.318	Computer Software	\$17,220
406.338	Vehicle Operation - Fuel, Maintenance, Repairs	\$2,000
406.341	Advertising	\$3,000
406.420	Staff Dues, Memberships	\$45
406.453	Website	\$5,000
406.460	Meetings and Conferences, Continuing Education	\$1,000

**Spring Garden Township
General Fund
2020 Budget (All Accounts)**

EXPENSES – continued

407 - IT & Networking Services		\$32,236
407.452	Contracted IT/Networking Services	\$32,236
408 - General Engineering Services		\$9,000
408.313	Engineering and Architectural Services - general	\$9,000
409 - General Government Buildings & Plant		\$99,990
409.226	Cleaning Supplies	\$2,500
409.321	Telephone Monthly Charges	\$5,760
409.325	CableTV and Internet - Comcast	\$1,680
409.361	Electricity	\$6,400
409.362	Gas	\$9,000
409.366	Water	\$2,900
409.440	Sanitation Services	\$30,000
409.373	Building - Maintenance/Repairs	\$25,000
409.374	Machinery and Equipment - Maintenance/Repairs	\$10,000
409.383	Rent of Buildings	\$5,000
409.450	Contracted Services	\$1,750
410 - Police and Public Safety		\$3,773,865
410.110	Salary & Wages - Chief of Police	\$131,690
410.112	Salary & Wages - Police Officers	\$1,913,278
410.113	Salary & Wages - Police Department Personnel (Full-Time)	\$165,194
410.115	Salary & Wages - Police Department Personnel (Part-Time)	\$14,753
410.199	Other Benefits - OPEB	\$55,000
410.180	Overtime Pay	\$10,000
410.181	Court Overtime Pay	\$5,000
410.183	Contracted Overtime (Reimbursable)	\$12,000
410.191	Uniform Maintenance Allowance	\$25,500
410.192	FICA - Employer Paid	\$51,974
410.196	Health Insurance	\$504,691
410.197	Pension Program	\$445,387
410.198	Other Group Benefits	\$92,041
410.200	Supplies	\$5,000
410.213	Computer/Copier Supplies	\$14,890
410.238	Uniforms and Equipment	\$15,250
410.242	Expendable Police Supplies	\$7,000
410.310	Professional Services	\$17,500
410.314	Legal Services	\$30,000
410.321	Telephone Monthly Charges	\$10,000
410.324	Wireless Telephone - Verizon	\$3,600
410.325	CableTV and Internet - Comcast	\$1,800
410.329	Fleet Network - Verizon	\$2,000
410.338	Vehicle Operation	\$100,500
410.361	Electricity	\$12,500
410.362	Gas	\$2,500
410.366	Water	\$1,750
410.374	Machinery and Equipment - Maintenance/Repairs	\$6,000
410.400	Court Costs & Investigations	\$1,800
410.420	Staff Dues, Memberships	\$3,250
410.450	Contracted Services	\$41,250
410.452	Contracted IT/Networking Services	\$47,267
410.453	Website	\$2,500
410.500	Contributions, Grants and Subsidies	\$5,500
410.460	Meetings and Conferences, Continuing Education	\$15,000
410.900	Unclassified Police Expenses	\$500

**Spring Garden Township
General Fund
2020 Budget (All Accounts)**

EXPENSES – continued

411 - Fire		\$2,013,425
411.450	Contracted Services - York Area United Fire and Rescue	\$1,984,425
411.540	Volunteer Firefighters' Relief Association Fund	\$29,000
413 - Code Enforcement		\$183,520
413.112	Salary & Wages (Full-Time)	\$100,705
413.192	FICA - Employer Paid	\$7,704
413.196	Health Insurance	\$47,362
413.197	Pension Program	\$10,070
413.198	Other Group Benefits	\$8,679
413.200	Supplies	\$100
413.238	Clothing and Uniforms	\$300
413.314	Legal Services	\$2,000
413.324	Wireless Telephone - Verizon	\$300
413.338	Vehicle Operation	\$5,200
413.341	Advertising	\$100
413.420	Staff Dues, Memberships	\$200
413.451	Contracted Services (Reimbursable)	\$500
413.460	Meetings, Conferences, Continuing Education	\$300
414 - Planning & Zoning		\$159,661
414.110	Salary & Wages (Appointed Officials of PC & ZHB)	\$1,800
414.112	Salary & Wages (Full-Time)	\$73,440
414.192	FICA - Employer Paid	\$5,618
414.196	Health Insurance	\$23,681
414.197	Pension Program	\$7,344
414.198	Other Group Benefits	\$4,478
414.200	Supplies	\$1,000
414.310	Professional Services	\$1,000
414.313	Engineering Services	\$5,000
414.314	Legal Services	\$12,000
414.324	Wireless Telephone - Verizon	\$600
414.338	Vehicle Operation	\$5,100
414.341	Advertising	\$3,000
414.420	Staff Dues, Memberships	\$200
414.451	Contracted Services (Reimbursable)	\$15,000
414.460	Meetings, Conferences, Continuing Education	\$400
415 - Emergency Management		\$500
415.000	Emergency Management and Communications	\$500
422 - Animal Control		\$10,000
422.450	Contracted Services - Animal Control	\$10,000
427 - Solid Waste Collection and Disposal		\$16,000
427.000	Solid Waste Collection and Disposal	\$16,000
429 - Wastewater Collection and Disposal		\$2,000
429.480	On-Lot System Inspections & Refunds	\$2,000

**Spring Garden Township
General Fund
2020 Budget (All Accounts)**

EXPENSES – continued

430 - Public Works (Highways, Roads, and Streets)		\$783,864
430.110	Salary & Wages - PW Superintendent	\$51,531
430.112	Salary & Wages (Full-Time Staff)	\$382,633
430.180	Overtime of Highway Crewpersons	\$28,000
430.186	Uniform Allowance (paid as compensation)	\$2,100
430.191	Uniform Maintenance Allowance (payment separate from compensation)	\$1,400
430.192	FICA - Employer Paid	\$35,516
430.196	Health Insurance	\$162,199
430.197	Pension Program	\$43,416
430.198	Other Group Benefits	\$5,369
430.200	Supplies	\$300
430.238	Uniforms/Clothing	\$5,300
430.239	Equipment Operating Supplies	\$10,000
430.245	Highway Supplies	\$2,500
430.260	Small Tools & Minor Equipment	\$2,500
430.313	Engineering Services	\$5,000
430.314	Legal Services	\$4,000
430.324	Wireless Telephone	\$3,000
430.327	Radio Equipment Maintenance	\$2,000
430.338	Vehicle Operation	\$32,300
430.341	Advertising	\$500
430.384	Rent of Machinery and Equipment	\$2,500
430.420	Staff Dues, Memberships	\$300
430.460	Meetings, Conferences, Continuing Education	\$500
430.470	CDL, Drug & Alcohol Testing	\$1,000
432 - Winter Maintenance - Snow and Ice Removal		\$5,000
432.245	PW - Highway Supplies	\$5,000
433 - Traffic Control Devices		\$28,700
433.245	PW - Highway Supplies	\$13,000
433.361	Traffic Signals - Electricity	\$8,700
433.374	Traffic Signals - Maintenance/Repairs	\$7,000
434 - Street Lighting		\$134,200
434.361	Street Lighting - Electricity	\$125,000
434.374	Street Lighting - Maintenance/Repairs	\$9,200
436 - Storm Sewers and Drains		\$114,500
436.313	Engineering Services	\$30,000
436.314	Legal Services	\$3,000
436.341	Advertising	\$500
436.342	Printing	\$500
436.372	Storm Sewer Repairs/Maintenance	\$80,000
436.460	Meetings, Conferences, Continuing Education	\$500
437 - Repairs of Tools and Machinery		\$60,000
437.374	Machinery & Equipment Repairs/Maintenance	\$60,000
438 - Maintenance and Repairs of Roads/Bridges		\$82,500
438.260	Small Tools & Minor Equipment - Repairs/Maintenance	\$17,500
438.372	Street and Road - Repairs/Maintenance	\$65,000
439 - Highway Construction and Rebuilding Projects		\$105,000
439.245	PW - Highway Supplies	\$105,000

**Spring Garden Township
General Fund
2020 Budget (All Accounts)**

EXPENSES – continued

446 - Stormwater Management and Flood Control		\$109,520
446.313	Engineering Services	\$1,000
446.314	Legal Services	\$1,000
446.420	Staff Dues, Memberships	\$103,420
446.451	Contracted Services (Reimbursable)	\$4,000
446.460	Meetings, Conferences, Continuing Education	\$100
451 - Recreation Administration		\$79,279
451.112	Salary & Wages - Recreation Coordinator	\$34,855
451.115	Salary & Wages - Seasonal Staff	\$19,260
451.192	FICA - Employer Paid	\$4,140
451.196	Health Insurance	\$10,357
451.197	Pension Program	\$3,486
451.198	Other Group Benefits	\$2,181
451.210	Office Supplies	\$150
451.238	Uniform/Clothing	\$300
451.314	Legal Services	\$2,000
451.321	Telephone Monthly Charges	\$100
451.324	Wireless Telephone	\$500
451.341	Advertising	\$200
451.420	Staff Dues, Memberships	\$820
451.460	Meetings and Conferences, Continuing Education	\$930
452 - Participant Recreation		\$29,160
452.216	Summer Parks Program Supplies and Expenses	\$5,300
452.218	Baseball Supplies and Expenses	\$5,000
452.219	Basketball Supplies and Expenses	\$14,560
452.220	Custodian (York Suburban)	\$4,000
452.342	Printing	\$300
454 - Parks		\$227,210
454.112	Salary & Wages (Full-Time)	\$113,208
454.180	Overtime of Parks Crewpersons	\$7,000
454.186	Uniform Allowance (paid as compensation)	\$600
454.191	Uniform Maintenance Allowance (payment separate from compensation)	\$400
454.192	FICA - Employer Paid	\$9,242
454.196	Health Insurance	\$45,046
454.197	Pension Program	\$11,321
454.198	Other Group Benefits	\$719
454.239	Equipment Operating Supplies	\$4,000
454.247	Culture - Recreation Supplies	\$11,424
454.260	Small Tools & Minor Equipment	\$2,000
454.324	Wireless Telephone	\$600
454.338	Vehicle Operation	\$15,650
454.374	Machinery & Equipment Repairs/Maintenance	\$3,500
454.384	Rent of Machinery and Equipment	\$500
454.420	Staff Dues, Memberships	\$500
454.460	Meetings and Conferences, Continuing Education	\$1,500
471 - Debt		\$370,000
472.000	Debt Interest	\$370,000
481 - Unemployment Compensations		\$10,000
481.000	Unemployment Compensation	\$10,000
484 - Workers' Compensation		\$85,000
484.354	Workers' Compensation	\$85,000
486 - Insurance, Casualty, Surety		\$74,200
486.351	Property Insurance	\$74,200
Employee contributions to Healthcare (6% Police / 6% Admin)		-\$40,340
TOTAL EXPENSES		\$9,099,289